



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: MCFARLAND WATER & SEWER UTILITY

Principal Office: 5915 MILWAUKEE STREET  
P.O. BOX 110  
MCFARLAND, WI 53558-0110

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I DON PETERSON of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

02/25/2004  
(Date)

ADMINISTRATOR

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MCFARLAND WATER & SEWER UTILITY**Utility Address:** 5915 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558-0110

**When was utility organized?** 1/1/1941**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR DON PETERSON**Title:** VILLAGE ADMINISTRATOR**Office Address:**

5915 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558-0110

**Telephone:** (608) 838 - 3153**Fax Number:** (608) 838 - 3619**E-mail Address:** don.peterson@mcfarland.wi.us

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** AIMEE JAEGER**Title:** SENIOR ACCOUNTANT, CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53718

**Telephone:** (608) 240 - 2404**Fax Number:** (608) 249 - 8532**E-mail Address:** ajaeger@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MIKE HARRIED**Title:** CHAIRMAN OF PUBLIC UTILITIES COMMISSION**Office Address:**

5915 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558

**Telephone:** (608) 838 - 3153**Fax Number:** (608) 838 - 3619**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    NO

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** AIMEE JAEGER**Title:** SENIOR ACCOUNTANT, CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53718**Telephone:** (608) 240 - 2404**Fax Number:** (608) 249 - 8532**E-mail Address:** ajaeger@virchowkrause.com**Date of most recent audit report:****Period covered by most recent audit:**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR ALLAN COVILLE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**5115 TERMINAL DRIVE  
P.O. BOX 110  
MCFARLAND, WI 53558-0110**Telephone:** (608) 838 - 7287**Fax Number:** (608) 838 - 6823**E-mail Address:** allan.coville@mcfarland.wi.us

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**Name of utility commission/committee:** McFarland Public Utilities Committee

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**Names of members of utility commission/committee:**TOM CARNEY  
MIKE HARRIED  
GAIL MALY  
PATRICK MILES  
WILLIAM SCHRAGE

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	935,831	905,148	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	361,566	346,690	<b>2</b>
Depreciation Expense (403)	100,129	159,166	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	154,303	148,641	<b>5</b>
<b>Total Operating Expenses</b>	<b>615,998</b>	<b>654,497</b>	
<b>Net Operating Income</b>	<b>319,833</b>	<b>250,651</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>319,833</b>	<b>250,651</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	27,766	38,807	<b>10</b>
Miscellaneous Nonoperating Income (421)	565,938	165,182	<b>11</b>
<b>Total Other Income</b>	<b>593,704</b>	<b>203,989</b>	
<b>Total Income</b>	<b>913,537</b>	<b>454,640</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	64,984	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>64,984</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>848,553</b>	<b>454,640</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	131,725	142,257	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,545	3,545	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	0		<b>19</b>
<b>Total Interest Charges</b>	<b>135,270</b>	<b>145,802</b>	
<b>Net Income</b>	<b>713,283</b>	<b>308,838</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,761,450	1,452,612	<b>20</b>
Balance Transferred from Income (433)	713,283	308,838	<b>21</b>
Miscellaneous Credits to Surplus (434)	6,367,714	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,842,447</b>	<b>1,761,450</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	935,831		935,831	1
<b>Total (Acct. 400):</b>	<b>935,831</b>	<b>0</b>	<b>935,831</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	361,566		361,566	2
<b>Total (Acct. 401-402):</b>	<b>361,566</b>	<b>0</b>	<b>361,566</b>	
<b>Depreciation Expense (403):</b>				
Derived	100,129		100,129	3
<b>Total (Acct. 403):</b>	<b>100,129</b>	<b>0</b>	<b>100,129</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	154,303		154,303	5
<b>Total (Acct. 408):</b>	<b>154,303</b>	<b>0</b>	<b>154,303</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>319,833</b>	<b>0</b>	<b>319,833</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	27,766	0	27,766 11
<b>Total (Acct. 419):</b>	<b>27,766</b>	<b>0</b>	<b>27,766</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		268,743	268,743 12
UNREGULATED SEWER UTILITY OPERATING INCOME	192,162	0	192,162 13
SEWER CAPITAL CONTRIBUTIONS-2003	105,033	0	105,033 14
<b>Total (Acct. 421):</b>	<b>297,195</b>	<b>268,743</b>	<b>565,938</b>
<b>TOTAL OTHER INCOME:</b>	<b>324,961</b>	<b>268,743</b>	<b>593,704</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		64,984	64,984 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>64,984</b>	<b>64,984</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>64,984</b>	<b>64,984</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	131,725		131,725 18
<b>Total (Acct. 427):</b>	<b>131,725</b>	<b>0</b>	<b>131,725</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	3,545		3,545 19
<b>Total (Acct. 428):</b>	<b>3,545</b>	<b>0</b>	<b>3,545</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>135,270</b>	<b>0</b>	<b>135,270</b>
<b>NET INCOME:</b>	<b>509,524</b>	<b>203,759</b>	<b>713,283</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,761,450	0	1,761,450 24
<b>Total (Acct. 216):</b>	<b>1,761,450</b>	<b>0</b>	<b>1,761,450</b>
<b>Balance Transferred from Income (433):</b>			
Derived	509,524	203,759	713,283 25
<b>Total (Acct. 433):</b>	<b>509,524</b>	<b>203,759</b>	<b>713,283</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
TRANSFER OF NET CONTRIBUTED PLANT BALANCE	0	3,300,515	3,300,515 26
TRANSFER OF SEWER CONTRIBUTED PLANT BALANCE	0	3,067,199	3,067,199 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>6,367,714</b>	<b>6,367,714</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,270,974</b>	<b>6,571,473</b>	<b>8,842,447</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	935,831	0	0	0	<b>935,831</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>935,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>935,831</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	147,728		<b>147,728</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	69,327		<b>69,327</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>217,055</b>	<b>0</b>	<b>217,055</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,962,424	7,703,009	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,935,515	1,309,183	<b>2</b>
<b>Net Utility Plant</b>	<b>6,026,909</b>	<b>6,393,826</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,946,276	3,830,541	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,081,799	1,015,239	<b>4</b>
<b>Net Nonutility Property</b>	<b>2,864,477</b>	<b>2,815,302</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	190,507	260,810	<b>6</b>
Special Funds (125)	577,914	510,382	<b>7</b>
<b>Total Other Property and Investments</b>	<b>3,632,898</b>	<b>3,586,494</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,951,150	1,616,285	<b>8</b>
Temporary Cash Investments (132)	0		<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	182,237	180,565	<b>11</b>
Other Accounts Receivable (143)	444	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	35,775	28,445	<b>14</b>
Materials and Supplies (150)	9,655	11,929	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	634	819	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>2,179,895</b>	<b>1,838,043</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	35,450	38,995	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	203	203	<b>20</b>
<b>Total Deferred Debits</b>	<b>35,653</b>	<b>39,198</b>	
<b>Total Assets and Other Debits</b>	<b>11,875,355</b>	<b>11,857,561</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	230,927	230,927	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	8,842,447	1,761,450	<b>23</b>
<b>Total Proprietary Capital</b>	<b>9,073,374</b>	<b>1,992,377</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,260,000	1,360,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	1,105,000	1,257,096	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,365,000</b>	<b>2,617,096</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	87,335	73,033	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	5,000	5,000	<b>30</b>
Taxes Accrued (236)	91,640	92,880	<b>31</b>
Interest Accrued (237)	54,279	76,611	<b>32</b>
Other Current and Accrued Liabilities (238)	15,358	20,231	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>253,612</b>	<b>267,755</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	144,016	117,931	<b>35</b>
Other Deferred Credits (253)	0	4,781	<b>36</b>
<b>Total Deferred Credits</b>	<b>144,016</b>	<b>122,712</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)	39,353	33,465	<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>39,353</b>	<b>33,465</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	6,824,156	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>11,875,355</b>	<b>11,857,561</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	7,703,009	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,934,645	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,027,779	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>7,962,424</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,414,089	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	521,426	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,935,515</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,026,909</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,309,183				<b>1,309,183</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	100,129				<b>100,129</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	7,020				<b>7,020</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	3,500				<b>3,500</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>110,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,649</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	5,743				<b>5,743</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>5,743</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,743</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>1,414,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,414,089</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	64,984				<b>64,984</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	456,442				<b>456,442</b>	<b>10</b>
<b>Total credits</b>	<b>521,426</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>521,426</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>521,426</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>521,426</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	3,830,541	107,259	5,000	<b>3,932,800</b>	<b>1</b>
<b>Other (specify):</b>					
CONSTRUCTION WORK IN PROGRESS	0	13,476		<b>13,476</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>3,830,541</b>	<b>120,735</b>	<b>5,000</b>	<b>3,946,276</b>	
Less accum. prov. depr. & amort. (122)	1,015,239	71,560	5,000	<b>1,081,799</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>2,815,302</b>	<b>49,175</b>	<b>0</b>	<b>2,864,477</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	9,655	11,929	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>9,655</b>	<b>11,929</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 Bonds	3,545	428	35,450	1
<b>Total</b>			<b>35,450</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	230,927	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>230,927</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Joint Water & Sewer MRB's	12/01/1996	12/01/2013	4.95%	1,260,000	1
<b>Total Bonds (Account 221):</b>				<b>1,260,000</b>	



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
2001 STATE TRUST FUND LOAN	12/19/2001	03/15/2011	5.50%	1,105,000	1
<b>Total for Account 224</b>				<b><u>1,105,000</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	92,880	1
<b>Accruals:</b>		
Charged water department expense	154,303	2
Charged electric department expense		3
Charged sewer department expense	2,412	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>156,715</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	145,715	6
Social Security taxes	11,202	7
PSC Remainder Assessment	1,038	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>157,955</b>	
<b>Balance end of year</b>	<b>91,640</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 Joint Mortgage Revenue Bonds	5,770	68,839	69,245	5,364	1
<b>Subtotal</b>	<b>5,770</b>	<b>68,839</b>	<b>69,245</b>	<b>5,364</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1994 STATE TRUST FUND LOAN	967	751	1,223	495	3
2001 STATE TRUST FUND LOAN	69,874	62,135	83,589	48,420	4
<b>Subtotal</b>	<b>70,841</b>	<b>62,886</b>	<b>84,812</b>	<b>48,915</b>	
<b>Notes Payable (231)</b>					
None	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>76,611</b>	<b>131,725</b>	<b>154,057</b>	<b>54,279</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	75,507	2
WATER TOWER RESERVE	115,000	3
<b>Total (Acct. 124):</b>	<b>190,507</b>	
<b>Special Funds (125):</b>		
IMPACT FEE FUND	337,319	4
BOND REDEMPTION FUND	27,395	5
RESERVE ACCOUNT	169,000	6
REPLACEMENT ACCOUNT	26,200	7
DEPRECIATION ACCOUNT	18,000	8
<b>Total (Acct. 125):</b>	<b>577,914</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	182,237	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>182,237</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
MISCELLANEOUS WATER USAGE	444	16
<b>Total (Acct. 143):</b>	<b>444</b>	
<b>Receivables from Municipality (145):</b>		
WATER USAGE TO FLOOD ICE RINK	5,890	17
DELINQUENTS ON TAX ROLL	25,452	18
PUBLIC FIRE PROTECTION	4,433	19
<b>Total (Acct. 145):</b>	<b>35,775</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		20
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY SURVEY AND INVESTIGATION	203	22
<b>Total (Acct. 183):</b>	<b>203</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		24
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,940,348	0	0	0	<b>3,940,348</b>	<b>1</b>
Materials and Supplies	10,792	0	0	0	<b>10,792</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,361,636	0	0	0	<b>1,361,636</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>2,589,504</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,589,504</b>	
Net Operating Income	319,833	0	0	0	<b>319,833</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>12.35%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>12.35%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

None

**2. Leaseholder changes.**

None

**3. Extensions of service.**

None

**4. Estimated changes in revenues due to rate changes.**

None

**5. Obligations incurred or assumed, excluding commercial paper.**

None

**6. Formal proceedings with the Public Service Commission.**

None

**7. Any additional matters.**

None

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

A/C 434: The 12/31/02 balance of sewer contributions in aid of construction has been closed out to surplus as of 12/31/03. The utility's sewer operations are unregulated and its rates are calculated on the cash basis. Therefore, the sewer accumulated depreciation on contributed plant has not been calculated separately.

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### Signature Page (Page ii)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

McFarland Water Utility  
McFarland, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the McFarland Water Utility, an enterprise fund of the Village of McFarland as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2003 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

Madison, Wisconsin  
February 25, 2004

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,756,957	0	0	3,067,199	0	<b>6,824,156</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	3,756,957			3,067,199		<b>6,824,156</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	883,640	853,040	1
<b>Total Sales of Water</b>	<b>883,640</b>	<b>853,040</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	4,158	4,545	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	41,750	41,379	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,283	6,184	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>52,191</b>	<b>52,108</b>	
<b>Total Operating Revenues</b>	<b>935,831</b>	<b>905,148</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	1,881	2,857	8
Pumping Expenses (620-625)	59,751	81,299	9
Water Treatment Expenses (630-635)	17,216	17,915	10
Transmission and Distribution Expenses (640-655)	75,496	73,883	11
Customer Accounts Expenses (901-904)	27,421	26,892	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	179,801	143,844	14
<b>Total Operation and Maintenance Expenses</b>	<b>361,566</b>	<b>346,690</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	100,129	159,166	15
Amortization Expense (404-407)		0	16
Taxes (408)	154,303	148,641	17
<b>Total Other Operating Expenses</b>	<b>254,432</b>	<b>307,807</b>	
<b>Total Operating Expenses</b>	<b>615,998</b>	<b>654,497</b>	
<b>NET OPERATING INCOME</b>	<b>319,833</b>	<b>250,651</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	70	6,096	9,467	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>70</b>	<b>6,096</b>	<b>9,467</b>	
Metered Sales to General Customers (461)				
Residential	2,388	155,241	482,227	4
Commercial	228	39,165	95,202	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,616</b>	<b>194,406</b>	<b>577,429</b>	
Private Fire Protection Service (462)	37		20,472	7
Public Fire Protection Service (463)	1		260,657	8
Other Sales to Public Authorities (464)	26	5,597	15,615	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,750</b>	<b>206,099</b>	<b>883,640</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	260,657	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>260,657</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,158	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,158</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER LEASE REVENUE	41,750	8
<b>Total Rents from Water Property (472)</b>	<b>41,750</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,844	10
<b>Other (specify):</b>		
RECONNECTIONS	439	11
<b>Total Other Water Revenues (474)</b>	<b>6,283</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	660	634	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	1,221	2,223	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>1,881</b>	<b>2,857</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	22,791	20,237	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	26,534	22,905	7
Operation Supplies and Expenses (623)	4,758	2,554	8
Maintenance of Pumping Plant (625)	5,668	35,603	9
<b>Total Pumping Expenses</b>	<b>59,751</b>	<b>81,299</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	2,953	3,635	10
Chemicals (631)	9,329	9,111	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	4,934	5,169	13
<b>Total Water Treatment Expenses</b>	<b>17,216</b>	<b>17,915</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	27,870	23,716	14
Operation Supplies and Expenses (641)	1,384	1,379	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	18,267	27,869	17
Maintenance of Services (652)	7,152	3,961	18
Maintenance of Meters (653)	5,501	5,234	19
Maintenance of Hydrants (654)	15,322	11,724	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>75,496</b>	<b>73,883</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	2,203	4,037	<b>22</b>
Accounting and Collecting Labor (902)	21,576	19,268	<b>23</b>
Supplies and Expenses (903)	3,642	3,587	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>27,421</b>	<b>26,892</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	36,176	31,945	<b>27</b>
Office Supplies and Expenses (921)	2,964	2,001	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	49,678	33,530	<b>30</b>
Property Insurance (924)	22,272	14,003	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	36,244	34,481	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	18,318	16,060	<b>35</b>
Transportation Expenses (933)	14,149	11,824	<b>36</b>
Maintenance of General Plant (935)		0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>179,801</b>	<b>143,844</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>361,566</b>	<b>346,690</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		144,475	139,601	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,412	2,313	2
<b>Net property tax equivalent</b>		<b>142,063</b>	<b>137,288</b>	
Social Security		11,202	10,287	3
PSC Remainder Assessment		1,038	1,066	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>154,303</b>	<b>148,641</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.224000				3
County tax rate	mills		3.199700				4
Local tax rate	mills		7.925000				5
School tax rate	mills		12.975900				6
Voc. school tax rate	mills		1.527000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.851600</b>				10
Less: state credit	mills		1.669000				11
<b>Net tax rate</b>	mills		<b>24.182600</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.925000</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.502900</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.427900</b>				17
<b>Total Tax Rate</b>	mills		<b>25.851600</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.867563</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.182600</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.979937</b>				21
Utility Plant, Jan. 1	\$	<b>7,703,009</b>	7,703,009				22
Materials & Supplies	\$	<b>11,929</b>	11,929				23
<b>Subtotal</b>	\$	<b>7,714,938</b>	<b>7,714,938</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>7,714,938</b>	<b>7,714,938</b>				26
Assessment Ratio	dec.		0.892600				27
<b>Assessed Value</b>	\$	<b>6,886,354</b>	<b>6,886,354</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.979937</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>144,475</b>	<b>144,475</b>				30
Tax Equivalent per 1994 PSC Report	\$	78,428					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>144,475</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,038		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	231,547		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>233,585</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	125,240		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	242,843		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,106		20
<b>Total Pumping Plant</b>	<b>378,189</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,061		23
<b>Total Water Treatment Plant</b>	<b>6,061</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,038	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			231,547	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	233,585	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			125,240	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			242,843	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			10,106	20
<b>Total Pumping Plant</b>	0	0	378,189	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,061	23
<b>Total Water Treatment Plant</b>	0	0	6,061	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	45,250		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,223,290	7,815	26
Transmission and Distribution Mains (343)	4,166,325		27
Fire Mains (344)	0		28
Services (345)	738,974		29
Meters (346)	255,222	13,185	30
Hydrants (348)	470,593		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,899,654</b>	<b>21,000</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	33,900		36
Transportation Equipment (392)	63,110		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	20,555		39
Laboratory Equipment (395)	1,578		40
Power Operated Equipment (396)	17,012	7,053	41
Communication Equipment (397)	37,404		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	11,961		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>185,520</b>	<b>7,053</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,703,009</b>	<b>28,053</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,703,009</b>	<b>28,053</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			45,250	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)		(182,361)	1,048,744	26
Transmission and Distribution Mains (343)		(2,649,539)	1,516,786	27
Fire Mains (344)			0	28
Services (345)		(606,328)	132,646	29
Meters (346)	743		267,664	30
Hydrants (348)		(352,446)	118,147	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>743</b>	<b>(3,790,674)</b>	<b>3,129,237</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			0	35
Computer Equipment (391.1)			33,900	36
Transportation Equipment (392)			63,110	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			20,555	39
Laboratory Equipment (395)			1,578	40
Power Operated Equipment (396)	5,000		19,065	41
Communication Equipment (397)			37,404	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			11,961	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>5,000</b>	<b>0</b>	<b>187,573</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,743</b>	<b>(3,790,674)</b>	<b>3,934,645</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>5,743</b>	<b>(3,790,674)</b>	<b>3,934,645</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0   1
Franchises and Consents (302)			0   2
Miscellaneous Intangible Plant (303)			0   3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0   4
Structures and Improvements (311)			0   5
Collecting and Impounding Reservoirs (312)			0   6
Lake, River and Other Intakes (313)			0   7
Wells and Springs (314)			0   8
Infiltration Galleries and Tunnels (315)			0   9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		153,255	27
Fire Mains (344)			28
Services (345)		40,350	29
Meters (346)			30
Hydrants (348)		43,500	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>237,105</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>237,105</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>237,105</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		182,361	182,361 26
Transmission and Distribution Mains (343)		2,649,539	2,802,794 27
Fire Mains (344)			0 28
Services (345)		606,328	646,678 29
Meters (346)			0 30
Hydrants (348)		352,446	395,946 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>3,790,674</b>	<b>4,027,779</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>3,790,674</b>	<b>4,027,779</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>3,790,674</b>	<b>4,027,779</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			16,150	<b>16,150</b>	1
February			14,991	<b>14,991</b>	2
March			15,742	<b>15,742</b>	3
April			15,677	<b>15,677</b>	4
May			17,748	<b>17,748</b>	5
June			22,357	<b>22,357</b>	6
July			18,656	<b>18,656</b>	7
August			26,073	<b>26,073</b>	8
September			20,261	<b>20,261</b>	9
October			16,234	<b>16,234</b>	10
November			16,124	<b>16,124</b>	11
December			17,017	<b>17,017</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>217,030</b>	<b>217,030</b>	
Less: Water sold				206,099	13
Volume pumped but not sold				<b>10,931</b>	14
Volume sold as a percent of volume pumped				<b>95%</b>	15
Volume used for water production, water quality and system maintenance				6,416	16
Volume related to equipment/system malfunction				125	17
Non-utility volume NOT included in water sales				873	18
Total volume not sold but accounted for				<b>7,414</b>	19
Volume pumped but unaccounted for				<b>3,517</b>	20
Percent of water lost				<b>2%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,210	23
Date of maximum: 9/7/2003					24
Cause of maximum:					25
Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				353	26
Date of minimum: 5/6/2003					27
Total KWH used for pumping for the year				298,199	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
5412 LONG STREET	Well #1	554	10	576,000	Yes	<b>1</b>
5401 BREMER ROAD	Well #2	500	12	0	No	<b>2</b>
5001 NORTH AUTUMN	Well #3	700	18	1,440,000	Yes	<b>3</b>
5703 BIRD SONG COURT	Well #4	800	20	1,440,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #1	WELL #2	WELL #3	<b>1</b>
Location	5412 LONG STREET	5401 BREMER ROAD	5001 N. AUTUMN	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TURBINE	<b>5</b>
Year Installed	1971	1958	1996	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	500	450	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC MOTORS	US ELECTRIC MOTOR	<b>9</b>
Year Installed	1971	1958	1996	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	30	125	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #4			<b>14</b>
Location	5703 BIRD SONG COURT			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	JOHNSON			<b>18</b>
Year Installed	1990			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	1,000			<b>21</b>
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			<b>22</b>
Year Installed	1990			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	100			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1975	2000	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	99	121	6
Total capacity in gallons (actual)	500,000	750,000	7
<b>WATER TREATMENT PLANT</b>			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	400	0	0	0	400
M	D	2.000	1,016	0	0	0	1,016
M	D	6.000	74,101	172	0	0	74,273
M	D	8.000	69,333	3,240	0	0	72,573
M	D	10.000	33,862	0	0	0	33,862
M	D	12.000	15,537	1,385	0	0	16,922
Total Within Municipality			194,249	4,797	0	0	199,046
Total Utility			194,249	4,797	0	0	199,046

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,565	0	0	0	1,565		1
M	1.000	626	39	0	0	665		2
M	1.250	4	0	0	0	4		3
M	1.500	43	0	0	0	43		4
M	2.000	50	5	0	0	55		5
M	3.000	3	0	0	0	3		6
M	4.000	1	9	0	0	10		7
M	6.000	10	0	0	0	10		8
M	8.000	15	0	0	0	15		9
<b>Total Utility</b>		<b>2,317</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>2,370</b>	<b>0</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,645	120	37	0	2,728	59	1
1.000	44	0	0	0	44	0	2
1.500	41	1	0	0	42	2	3
2.000	18	0	0	0	18	0	4
3.000	7	0	0	0	7	0	5
4.000	1	0	0	0	1	0	6
6.000	0			1	1	1	7
8.000	0			1	1		8
10.000	0			1	1	1	9
<b>Total:</b>	<b>2,756</b>	<b>121</b>	<b>37</b>	<b>3</b>	<b>2,843</b>	<b>63</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,388	162	0	12	0	166	2,728	1
1.000	0	30	0	4	0	10	44	2
1.500	0	27	0	4	0	11	42	3
2.000	0	8	0	5	0	5	18	4
3.000	0	1	0	2	0	4	7	5
4.000	0	0	0	1	0	0	1	6
6.000					1	0	1	7
8.000					1	0	1	8
10.000					1		1	9
<b>Total:</b>	<b>2,388</b>	<b>228</b>	<b>0</b>	<b>28</b>	<b>3</b>	<b>196</b>	<b>2,843</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	416	13			429	2
<b>Total Fire Hydrants</b>	<b>416</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>429</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	472
Number of distribution system valves end of year:	743
Number of distribution valves operated during year:	281

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

#### General footnotes

A/C 460 - Unmetered Sales - Residential Customers - Number of customers include all new construction that was billed for water used during the construction phase. Thousands of gallons reported includes the estimate of water used during construction at 26,000 gallons per each unit.

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C 625 - Maintenance of Pumping Plant - Prior year had many repairs to Well #4, electrical security upgrades and well work.

A/C 651 - Maintenance of Mains - Prior year included \$15,834 for patching after main breaks.

A/C 923 - Outside Services - \$28,170 of legal bills related to Well #2 litigation.

A/C 924 - Property Insurance - Insurance premiums increased approximately 20% over 2002.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Adjustments made to record transfer of contributed plant as of 1/1/03.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustments made to record transfer of contributed plant as of 1/1/03.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

All main additions were financed through developer contributions.

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

All service additions were financed through developer contributions.

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### Meters (Page W-19)

#### General footnotes

The one 8" meter was not listed as tested during 2003 as the meter was replaced during 2003.

Explain all reported adjustments.

Adjustments to add one 6", one 8" and one 10" meter were made as the meters at Well #1, #2 and #4 were never listed on prior reports.

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